



Nemaha Board of Equalization Minutes



JULY 25, 2011

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

Board of Equalization of the County of Nemaha, State of Nebraska met on July 25, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 8:16 a.m. Present for the meeting were:
Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, Treasurer Patricia Holtzman and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the July 13, 2011 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Treasurer Holtzman presented Exemption Application for Tax Exemption on Motor Vehicles, Form 457 for Peru State College, 2009 Chevrolet Sedan. Motion by Bohling, seconded by Hutton to approve Motor Vehicle tax exemption for Peru State College on 2009 Chevrolet Sedan. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Assessor Jana Smith presented to the Board her 2012-2013-2014 Plan of Assessment for Nemaha County, Nebraska.

Protest Number 2011003 – Michael McKibbin – Parcel 640020836 – Peru Neals Add Blk 207 N 39.5" Lt 11 & all Lt 12

	Protested Valuation	Requested Valuation
Land	\$ 630.00	\$ 0.00
Buildings	\$ 41,175.00	\$ 0.00
Total	\$ 41,805.00	\$ 27,150.00

County Assessor's Recommendation: Based on physical inspection and review, changed overall condition to fair and changed depreciation rate. Land = \$630 Impr = \$28,075 Total = \$28,705

After inspection and review, motion by Bohling to lower the value due to the condition of the property. Seconded by Hutton. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011001 – Maurice L & Kathleen M Newman – Parcel 640097685 – Sec 23-6-15 Wessels Subdivision .48 AC – Irr Trct Lt 3 Parc 5

Protested Valuation	Requested Valuation
---------------------	---------------------



Nemaha Board of Equalization Minutes



Real Property	\$ 18,870.00	\$ 1,000.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 18,870.00	\$ 1,000.00

County Assessor's Recommendation: No change. Per Neb. Rev. Stat. 77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittman, aye; Bohling, aye.

Protest Number 2011002 – Maurice L & Kathleen M Newman – Parcel 640097693 – Sec 23-6-15 Wessels Subdivision .48 AC – Irr Trct Lt 3 Parc 6

	Protested Valuation	Requested Valuation
Real Property	\$ 18,870.00	\$ 1,000.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 18,870.00	\$ 1,000.00

County Assessor's Recommendation: No change. Per NE Revenue Statute 77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittman, aye; Hutton, aye.

Protest Number 2011004 – L & H Investments – Parcel 640098290 – Sec 25-6-15 63 AC – Pt Tract 1 Total of 145.68 AC Wetland Easement

	Protested Valuation	Requested Valuation
Land	\$ 69,300.00	\$ 34,650.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 69,300.00	\$ 34,650.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011005 – L & H Investments – Parcel 640098207 – Sec 36-6-15 23.02 AC – Tract 2 Wetlands Easement

	Protested Valuation	Requested Valuation
Land	\$ 25,320.00	\$ 12,660.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 25,320.00	\$ 12,660.00



Nemaha Board of Equalization Minutes



County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011006 – L & H Investments – Parcel 640065589 – Sec 25-6-15 62 AC – ½ Sec Lying W Missouri River (Lt 1-2) 1 Acre Sec 26 Lying NE ¼ NE ¼ Between RR ROW & River Bank Ex RR 25-6-15\SEC

	Protested Valuation	Requested Valuation
Land	\$ 62,350.00	\$ 31,175.00
Buildings	\$ 110.00	\$ 0.00
Total	\$ 62,460.00	\$ 31,175.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 20110007 – L & H Investments – Parcel 640066305 – Sec 36-6-15 223.20 AC – SE ¼ SW ¼ Ex Tract 2 N 334.90' Lying E of NRD ROW & Ex RR, SE ¼. Also NE ¼ Lying S of Senora Creek & Ex 23.02 AC Tract 2 36-6-15\SEC

	Protested Valuation	Requested Valuation
Land	\$ 297,770.00	\$ 148,885.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 297,770.00	\$ 148,885.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 20110008 – L & H Investments – Parcel 640065597 – Sec 25-6-15 87 AC – S ½ Sec W Missouri River & E of Ln Desc Beg 57' E NE Cor ½ SW ¼ SEly to Pt 372.9 W of S Qtr Cor Sec 25 & Ex 63 AC Pt Tract 1 Wetlands 25-6-15\SEC

	Protested Valuation	Requested Valuation
Land	\$ 127,860.00	\$ 63,930.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 127,860.00	\$ 63,930.00



Nemaha Board of Equalization Minutes



County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2011009 – L & H Investments – Parcel 640066348 – Sec 30-6-16 51.783 AC – 5.69 AC Tr SW ¼ SW ¼, Sec 31-6-16 Tr Beg 26.90' N SW Cor N 2590' E 500' SE 4511.7' W 1320' NW Along 30-6-16\SEC

	Protested Valuation	Requested Valuation
Land	\$ 73,010.00	\$ 36,005.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 73,010.00	\$ 36,005.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011010 – L & H Investments – Parcel 640098282 – Sec 30-6-16 & 31-6-16 73.50 AC Pt Tract 1 Total of 145.68 AC Wetlands Easement

	Protested Valuation	Requested Valuation
Land	\$ 80,850.00	\$ 40,425.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 80,850.00	\$ 40,425.00

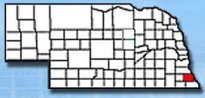
County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011011 – L & H Investments – Parcel 640066259 – Sec 36-6-15 93.82 AC – NE ¼ N of Senora Creek (Pt NE ¼ NE ¼ Pt NW ¼ NE ¼ Lts 2, 3, 6, & 7 E ½ SW ¼ NE ¼) Ex 9.18 AC 36-6-6\SEC

	Protested Valuation	Requested Valuation
Land	\$ 111,125.00	\$ 55,562.50
Buildings	\$ 0.00	\$ 0.00
Total	\$ 111,125.00	\$ 55,562.50

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of



Nemaha Board of Equalization Minutes



taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2011012 – L & H Investments – Parcel 640098363 – Sec 36-6-15 9.18 AC – Pt Tract 1 Total of 145.68 AC Wetland Easement

	Protested Valuation	Requested Valuation
Land	\$ 10,100.00	\$ 5,050.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 10,100.00	\$ 5,050.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011013 – James R & Barbara Holtgrewe – Parcel 640096719 – Sec 5-6-13 92.29 AC - Lt 1 N & E of Creek, Frl E ½ NW ¼, N 456' of E 153' of Frl W ½ NW ¼ Ex the E 332' of W 1554.90' of the N 262.41' of N ½ NW ¼

	Protested Valuation	Requested Valuation
Land	\$ 207,570.00	\$ 180,420.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 207,570.00	\$ 180,420.00

County Assessor's Recommendation: After researching and verifying the farm information and analysis, found the information to be accurate. Acre count accurate also. No change.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011014 – Judith A Anderson – Parcel 640050182 – Sec 4-5-14 69.41 AC Frl NW ¼ NW ¼ & Lt 1 in W ½ NW ¼ Map 3957-04-2-00000-000-0004

	Protested Valuation	Requested Valuation
Land	\$ 114,195.00	\$ 84,425.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 114,195.00	\$ 84,425.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.



Nemaha Board of Equalization Minutes



Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011015 – Rick & Rebecca Jones – Parcel 640055621 – Sec 1-5-15 80.44 AC – Fr1 W ½ NE ½

	Protested Valuation	Requested Valuation
Land	\$ 89,485.00	\$ 86,920.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 89,485.00	\$ 86,920.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011016 – Rick & Rebecca Jones – Parcel 640059767 – Sec 6-5-16 183.90 AC – Lt 1 & 2 of NW ¼ & Accr

	Protested Valuation	Requested Valuation
Land	\$ 198,470.00	\$ 149,800.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 198,470.00	\$ 149,800.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011017 – Rick & Rebecca Jones – Parcel 640055648 – Sec 1-5-15 80.14 AC – Fr1 E ½ NE ¼

	Protested Valuation	Requested Valuation
Land	\$ 91,980.00	\$ 62,475.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 91,980.00	\$ 62,475.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.



Nemaha Board of Equalization Minutes



Protest Number 2011018 – Gibbs Farms Inc – Parcel 640053483 – Sec 23-5-14 88.39 Acres Lt 1 of 6, Lt 3 of 6, Pt Lt 2 of 10, Lt 2 of 1, Lt 2 of 9, Exc. Hwy

	Protested Valuation	Requested Valuation
Land	\$ 190,960.00	\$ 0.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 190,960.00	\$ 0.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011019 – Gibbs Farms Inc – Parcel 640030823 – Sec 14-5-14, 587.66 Acres NE ¼ SW ¼, Lts 2 thru 5, N ½ SE ¼ SW ¼ SE ¼, NE ¼ NE ¼ NW ¼ Ex Hwy

	Protested Valuation	Requested Valuation
Land	\$ 1,229,605.00	\$ 0.00
Buildings	\$ 8,305.00	\$ 0.00
Total	\$ 1,237,910.00	\$ 0.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011020 – Warren D Jones – Parcel 640054765 – Sec 12-4-15 Lt 1 S of River

	Protested Valuation	Requested Valuation
Land	\$ 80,770.00	\$ 70,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 80,770.00	\$ 70,000.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011021 – Warren D Jones – Parcel 640054668 – Sec 11-4-15 S ½ SE ¼ Lt 1 of 4 Lt 1 of 5 Lt 1 of 7

	Protested Valuation	Requested Valuation
Land	\$ 339,590.00	\$ 250,000.00
Buildings	\$ 0.00	\$ 0.00



Nemaha Board of Equalization Minutes



Total \$ 339,590.00 \$ 250,000.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011022 – Warren D Jones – Parcel 640055672 – Section 1-5-15 SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 214,905.00	\$ 96,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 214,905.00	\$ 96,000.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011023 – Lloyd Moore – Parcel 640066356 – Map#: 3947-31-3-00000-000-0002 Sec 31-6-16 109.90 AC – S ½ S ½ W of Missouri River & A Trct In N ½ SW ¼ Lyng SW of Senora Crk

	Protested Valuation	Requested Valuation
Land	\$ 139,290.00	\$ 69,645.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 139,290.00	\$ 69,645.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011024 – L&H Investments – Parcel 640098290 – Sec 25-6-15 63 AC Pt Tract 1 Total of 145.68 AC Wetland Esmnt

	Protested Valuation	Requested Valuation
Land	\$ 53,550.00	\$ 26,775.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 53,550.00	\$ 26,775.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.



Nemaha Board of Equalization Minutes



Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton aye; Bohling, aye.

Protest Number 2011025 – L&H Investments – Parcel 640098207 – Sec 36-6-15 23.02 AC – Tract 2 Wetlands Esmnt

	Protested Valuation	Requested Valuation
Land	\$ 25,320.00	\$ 12,660.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 25,320.00	\$ 12,660.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011026 – L&H Investments – Parcel 640065589 – Sec 25-6-15 62 AC – ½ Sec Lying W Missouri River (Lt 1-2) 1 Acre Sec 26 Lying NE ¼ NE ¼ Between RR ROW & River Bank Ex RR 25-6-15/Sec

	Protested Valuation	Requested Valuation
Land	\$ 50,880.00	\$ 25,440.00
Buildings	\$ 110.00	\$ 0.00
Total	\$ 50,990.00	\$ 25,440.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011027 – L&H Investments – Parcel 640098282 – Sec 30-6-16 & 31-6-16 73.50 AC – Pt Tract 1 Total of 145.68 AC Wetlands Easement

	Protested Valuation	Requested Valuation
Land	\$ 62,475.00	\$ 31,237.50
Buildings	\$ 0.00	\$ 0.00
Total	\$ 62,475.00	\$ 31,237.50

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.



Nemaha Board of Equalization Minutes



Protest Number 2011028 – L&H Investments – Parcel 640098363 – Sec 36-6-15 9.18 AC – Pt Tract 1 Total of 145.68 AC Wetland Esmnt

	Protested Valuation	Requested Valuation
Land	\$ 7,805.00	\$ 3,902.50
Buildings	\$ 0.00	\$ 0.00
Total	\$ 7,805.00	\$ 3,902.50

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011029- Melvin Greenwade – Parcel 640030246 – Sec 31-6-14 1.11 AC – S 139' of W 181' of Lt 5 & N 127' of W 181' of SE ¼ SW ¼

	Protested Valuation	Requested Valuation
Land	\$ 0.00	\$ 0.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 0.00	\$ 0.00

County Assessor's Recommendation: After physical review and inspection, placed the home in overall poor condition and redepiciated. Land = \$6,330 Impr = \$18,055 Total = \$24,385

After inspection and review, Bohling made a motion to lower the value due to the condition of the property. Seconded by Hutton. roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011030 – Adam Delezene – Parcel 640033687 – Howe and Nixon Add to Auburn Blk 14 Lt 15

	Protested Valuation	Requested Valuation
Land	\$ 5,000.00	\$ 5,000.00
Buildings	\$ 48,940.00	\$ 8,000.00
Total	\$ 53,940.00	\$ 13,000.00

County Assessor's Recommendation: After physical review, corrected condition to poor. Roof damage and business remains closed. Land = \$5,000 Impr = \$14,100 Total = \$19,100

After inspection and review, Bohling made a motion to lower the value due to the condition of the property. Seconded by Hutton. roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011031 – Scott J Adams – Parcel 640097618 – Sec 23-6-15 Wessels Subdivision .48 AC – Irr Trct Lt 3 Parc 8

	Protested Valuation	Requested Valuation
Land	\$ 18,895.00	\$ 115.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 18,895.00	\$ 115.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of



Nemaha Board of Equalization Minutes



taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011032 – Marvin Caspers – Parcel 640051278 – S ½ Fractional SW ¼ 18-4-14 79.9 Acres

	Protested Valuation	Requested Valuation
Land	\$ 152,475.00	\$ 97,951.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 152,475.00	\$ 97,951.00

County Assessor's Recommendation: No change, except use of land correction land = \$151,905.00. Testimony and evidence presented during the hearing indicated a clerical error. Motion by Bohling, seconded by Hutton to correct such error. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2011033 – Marvin Caspers – Parcel 640046673 – NW ¼ 24-4-13

	Protested Valuation	Requested Valuation
Real Property	\$ 236,305.00	\$ 194,231.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 236,305.00	\$ 194,231.00

County Assessor's Recommendation: No change. Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011034 – Marvin Caspers – Parcel 640022103 – SE ¼ SW ¼, SW ¼ SE ¼, Lots 2, 3, 6, 7, 8 12-4-13 173.12 acres

	Protested Valuation	Requested Valuation
Land	\$ 314,690.00	\$ 229,423.00
Buildings	\$ 72,610.00	\$ 51,840.00
Total	\$ 387,300.00	\$ 281,263.00

County Assessor's Recommendation: Equalized house value with surrounding homes of comparable size, age and condition. No change in land value. Land = \$314,690 Impr = \$50,925 Outbuilding = \$6,840 Total = \$372,455. After review of the property, motion by Hutton to lower the value to equalize with other like properties. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011035 – Marvin Caspers – Parcel 640027261 – NE ¼ NE ¼, Lots 2, 3, 4, & 5 35-5-14 99.90 acres

	Protested Valuation	Requested Valuation
Land	\$ 236,340.00	\$ 205,129.00
Buildings	\$ 5,260.00	\$ 5,260.00
Total	\$ 241,600.00	\$ 210,389.00

County Assessor's Recommendation: No change. Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011036 – Blanche Caspers – Parcel 640075274 – NE ¼ SE ¼ and SE ¼ SE ¼ lying South of New Channel Little Nemaha River 23-6-13

Protested Valuation	Requested Valuation
---------------------	---------------------



Nemaha Board of Equalization Minutes



Real Property	\$ 57,785.00	\$ 41,199.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 57,785.00	\$ 41,199.00

County Assessor's Recommendation: No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011037 – Blanche Caspers – Parcel 640061389 – W ¼ SW ¼ SW ¼ Portion South of River 24-6-13 8 Acres

	Protested Valuation	Requested Valuation
Real Property	\$ 9,915.00	\$ 6,683.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 9,915.00	\$ 6,683.00

County Assessor's Recommendation: No change

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011038 – Blanche Caspers – Parcel 640061532 – Lot 1 of NE ¼ 26-6-13 91.20 acres

	Protested Valuation	Requested Valuation
Real Property	\$ 227,300.00	\$ 138,661.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 227,300.00	\$ 138,661.00

County Assessor's Recommendation: No change

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011039 – Blanche Caspers – Parcel 640061273 – W ½ SE ¼ South of Centerline Little Nemaha River 23-6-13 69 acres

	Protested Valuation	Requested Valuation
Real Property	\$ 152,410.00	\$ 94,862.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 152,410.00	\$ 94,862.00

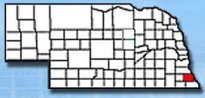
County Assessor's Recommendation: No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011040 – Blanche Caspers – Parcel 640061621 – Lot 2 Including Abandoned RR ROW & Part E ½ NE ¼ East of Centerline of Creek and South of Abandoned RR ROW

	Protested Valuation	Requested Valuation
Real Property	\$ 208,100.00	\$ 133,912.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 208,100.00	\$ 133,912.00

County Assessor's Recommendation: No change



Nemaha Board of Equalization Minutes



Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011041 – Mark Caspers – Parcel 640022111 – E ½ SE ¼ Less Road ROW previously deeded off 12-4-13 77.81 acres

	Protested Valuation	Requested Valuation
Land	\$ 154,475.00	\$ 106,816.00
Buildings	\$ 57,985.00	\$ 34,000.00
Total	\$ 212,460.00	\$ 140,816.00

County Assessor's Recommendation: Corrected and equalized house with remainder of county improvement values. No change on land value. Land = \$154,475 Impr = \$36,675 Outbuildings = \$6,685 Total = \$197,835

After review of this property, motion by Bohling to lower the value to equalize with other like property. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011042– Mark Caspers – Parcel 640051243 – Lot 1 in W ½ NW ¼ 18-4-14 58.5 acres

	Protested Valuation	Requested Valuation
Real Property	\$ 104,655.00	\$ 67,787.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 104,655.00	\$ 67,787.00

County Assessor's Recommendation: No change

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011043– Mark Caspers – Parcel 640074383 – 3.10 acres Part of SW ¼ lying SW of New County Road 7-4-14

	Protested Valuation	Requested Valuation
Real Property	\$ 3,465.00	\$ 2,641.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 3,465.00	\$ 2,641.00

County Assessor's Recommendation: No change

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011044 – J. Randel Smith – Parcel 640023428 – S ½ SW ¼ Except Hwy 27-4-14

	Protested Valuation	Requested Valuation
Land	\$ 115,405.00	\$ 91,617.00
Buildings	\$ 60,680.00	\$ 60,680.00
Total	\$ 176,085.00	\$ 132,297.00

County Assessor's Recommendation: No change



Nemaha Board of Equalization Minutes



Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011045 – J. Randel Smith – Parcel 640023487 – SE ¼ Less Road ROW 29-4-14

	Protested Valuation	Requested Valuation
Land	\$ 252,155.00	\$ 198,587.00
Buildings	\$ 250.00	\$ 0.00
Total	\$ 252,405.00	\$ 198,587.00

County Assessor's Recommendation: No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011046– J. Randel Smith – Parcel 640023452 – SW ¼ Except Hwy 28-4-14

	Protested Valuation	Requested Valuation
Land	\$ 133,630.00	\$ 102,736.00
Buildings	\$ 10,315.00	\$ 0.00
Total	\$ 132,630.00	\$ 102,736.00

County Assessor's Recommendation: After review, correct house to salvage value. Land \$122,315; Impr \$1,610; Outbuilding \$290; Total \$124,215.

After review of the property, motion by Hutton, seconded by Bohling to lower the value to equalization with other like property. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011047 – J. Randel Smith Cloverdale Farms– Parcel 640052274 – 76.92 acres in N ½ SW ¼ 27-4-14

	Protested Valuation	Requested Valuation
Real Property	\$ 107,480.00	\$ 83,126.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 107,480.00	\$ 83,126.00

County Assessor's Recommendation: No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011048 – J. Randel Smith Cloverdale Farms– Parcel 640023525 – 324 acres in Section 34-4-14 NW ¼ Except Hwy, N ½ SE ¼, NE ¼ SW ¼, Lots 1-3 North of Muddy Creek

	Protested Valuation	Requested Valuation
Land	\$ 570,165.00	\$ 479,881.00
Buildings	\$ 36,725.00	\$ 36,725.00
Total	\$ 606,890.00	\$ 516,606.00

County Assessor's Recommendation: No change



Nemaha Board of Equalization Minutes



Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011049 – J. Randel Smith for Deer Creek Corp.– Parcel 640052053 – NE ¼, N ½ SE ¼ Except Hwy Section 33-4-14

	Protested Valuation	Requested Valuation
Real Property	\$ 473,380.00	\$ 380,726.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 473,380.00	\$ 380,726.00

County Assessor's Recommendation: No change

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011050 – J. Randel Smith Cloverdale Farms – Parcel 640051995 – S ½ NE ¼ 34-4-14

	Protested Valuation	Requested Valuation
Real Property	\$ 123,520.00	\$ 96,467.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 123,520.00	\$ 96,467.00

County Assessor's Recommendation: No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011051 – J. Randel Smith Cloverdale Farms – Parcel 640051928 – NW ¼ SW ¼ and Lot 1 North of Muddy Creek except RR 35-4-14

	Protested Valuation	Requested Valuation
Land	\$ 89,770.00	\$ 77,217.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 89,770.00	\$ 77,217.00

County Assessor's Recommendation: No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011052 – Mark & Elizabeth Andrew – Parcel 640054722

	Protested Valuation	Requested Valuation
Real Property	\$ 163,845.00	\$ 81,600.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 163,845.00	\$ 81,600.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.



Nemaha Board of Equalization Minutes



Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011053 – Mark & Elizabeth Andrew – Parcel 640054749

	Protested Valuation	Requested Valuation
Real Property	\$ 234,815.00	\$ 152,095.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 234,815.00	\$ 152,095.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011054 – Mark & Elizabeth Andrew – Parcel 640078109

	Protested Valuation	Requested Valuation
Land	\$ 21,140.00	\$ 15,050.00
Buildings	\$ 187,155.00	\$ 177,150.00
Total	\$ 0.00	\$ 0.00

County Assessor's Recommendation: Based on actual value. Corrected overall living area of house. Land = \$21,140 Improv = \$176,540 Total = \$197,680

Testimony and evidence presented during the hearing indicates a clerical error. Motion by Hutton, seconded by Bohling to correct such error. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011055 – Richard N. Reeves – Parcel 640055656 – 1-5-15 Sec 114.98 AC – Lts 1, 2, 3, 5 Ex 1 AC in Lt 1 & Ex RR

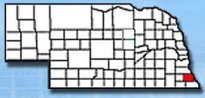
	Protested Valuation	Requested Valuation
Real Property	\$ 134,050.00	\$ 130,305.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 134,050.00	\$ 130,305.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011056 – Richard N. Reeves – Parcel 640066283 – Sec 36-6-15 29.22 AC – NE ¼ SW ¼ Ex Tract 1 Lying W of Co Rd ROW & Ex RR

	Protested Valuation	Requested Valuation
Real Property	\$ 38,065.00	\$ 36,980.00



Nemaha Board of Equalization Minutes



Personal Property	\$ 0.00	\$ 0.00
Total	\$ 38,065.00	\$ 36,980.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011057 – Richard N. Reeves – Parcel 640066275 – Sec 36-6-15 56.20 AC – Pt SE ¼ NW ¼, S ½ SW ¼ NW ¼ Ex RR

	Protested Valuation	Requested Valuation
Real Property	\$ 70,730.00	\$ 68,755.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 70,730.00	\$ 68,755.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011058 – Richard N. Reeves – Parcel 640098126 – Sec 36-6-15 6.98 AC – Tract 2 – N 334.90' of SE ¼ SW ¼ Lying E of NRD ROW

	Protested Valuation	Requested Valuation
Real Property	\$ 9,900.00	\$ 9,615.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 9,900.00	\$ 9,615.00

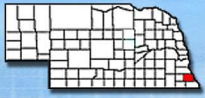
County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011059 – Elm Tree Farm Inc – Parcel 640056512 – Sec 16-4-16 197.56 AC – All Sec 16 S of Missouri River (Lt 1-2, & Accr)

	Protested Valuation	Requested Valuation
Real Property	\$ 261,520.00	\$ 130,760.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 261,520.00	\$ 130,760.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of



Nemaha Board of Equalization Minutes



taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011060 – Elm Tree Farm Inc – Parcel 640024351 – Sec 20-4-16 313.39 AC – N ½ of Sec 20 Ex Missouri River & Accr Lts 1 & 2 in Sec 17

	Protested Valuation	Requested Valuation
Real Property	\$ 455,735.00	\$ 423,370.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 455,735.00	\$ 423,370.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011061 – Elm Tree Farm Inc – Parcel 640056628 – Sec 21-4-16 320 AC – N ½ Sec (Lts 1-5 & S ½ NW ¼)

	Protested Valuation	Requested Valuation
Real Property	\$ 481,100.00	\$ 240,550.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 481,100.00	\$ 240,550.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011062 – Elm Tree Farm Inc – Parcel 640054528 – Sec 14-4-16 9.66 AC – Lt 1

	Protested Valuation	Requested Valuation
Real Property	\$ 7,290.00	\$ 3,645.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 7,290.00	\$ 3,645.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.



Nemaha Board of Equalization Minutes



Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011063 – Elm Tree Farm Inc – Parcel 640054501 – Sec 15-4-16 119 AC – Pt Lts 2-4 Lying in S $\frac{1}{2}$ SE $\frac{1}{4}$, SE $\frac{1}{4}$ SW $\frac{1}{4}$

	Protested Valuation	Requested Valuation
Real Property	\$ 111,475.00	\$ 55,738.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 111,475.00	\$ 55,738.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011064 – Elm Tree Farm Inc – Parcel 640054498 – Sec 15-4-16 151 AC – Lt 1 & Pt Lts 2-4 Lying in W $\frac{1}{2}$ SW $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$

	Protested Valuation	Requested Valuation
Real Property	\$ 150,480.00	\$ 75,240.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 150,480.00	\$ 75,240.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011065 – Elm Tree Farm Inc – Parcel 640024394 – Sec 22-4-16 360 AC – NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$ (Lt 2 of 6), N $\frac{1}{2}$ SE $\frac{1}{4}$

	Protested Valuation	Requested Valuation
Real Property	\$ 492,035.00	\$ 246,018.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 492,035.00	\$ 246,018.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.



Nemaha Board of Equalization Minutes



Protest Number 2011066 – Elm Tree Farm Inc – Parcel 640056598 – Sec 22-4-16 237.50' – W ½ NW ¼, NW ¼ SW ¼, SE ¼ SW ¼ Ex Pt Lts 10 & 11, S ½ SE ¼

	Protested Valuation	Requested Valuation
Real Property	\$ 302,255.00	\$ 159,035.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 302,255.00	\$ 159,035.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011067 – Elm Tree Farm Inc – Parcel 640056709 – Sec 23-4-16 679.66 AC – S ½ SW ¼, Lts 1-5 & Accr In Sec 24-4-16

	Protested Valuation	Requested Valuation
Real Property	\$1,031,960.00	\$ 515,980.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$1,031,960.00	\$ 515,980.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2011068 – Elm Tree Farm Inc – Parcel 640056849 – Sec 26-4-16 640 AC – All of Section

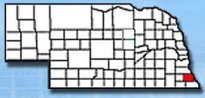
	Protested Valuation	Requested Valuation
Real Property	\$ 876,420.00	\$ 657,315.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 876,420.00	\$ 657,315.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011069 – Elm Tree Farm Inc – Parcel 640056725 – Sec 25-4-16 115 AC – Accr to Lt 2 of 1

	Protested Valuation	Requested Valuation
Real Property	\$ 170,400.00	\$ 85,200.00



Nemaha Board of Equalization Minutes



Personal Property	\$ 0.00	\$ 0.00
Total	\$ 170,400.00	\$ 85,200.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011070 – DM Crop Inc c/o Mrs. Elmer Duerfeldt – Parcel 640056733 – Sec 25-4-16
373.40 AC – Tract of Land in Sec 25 & Sec 30 & Accr in Sec 24-4-16 & Sec 19-4-17

	Protested Valuation	Requested Valuation
Land	\$ 524,755.00	\$ 421,415.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 524,755.00	\$ 421,415.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011071 – David Moyer – Parcel 640034284 – 1107 Central Ave Howe, Nixon, & Wilson
Add to Auburn Blk 2 Lots 3 and 4

	Protested Valuation	Requested Valuation
Land	\$ 8,035.00	\$ 8,035.00
Buildings	\$ 123,210.00	\$ 5,000.00
Total	\$ 131,245.00	\$ 13,035.00

County Assessor's Recommendation: After physical inspection, in process of razing building. No electrical or plumbing remain in building, gutted interior. Salvage value only. Land = \$8,035 Impr = \$12,015 Total = \$20,050

After inspection and review, motion by Hutton, seconded by Bohling to lower the value due to the condition of the property. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011072 – Bill Vickers – Parcel 640002366 – Courthouse Add to Auburn Blk 8 W ½ Lts 7 & 8

	Protested Valuation	Requested Valuation
Land	\$ 3,000.00	\$ 3,000.00
Buildings	\$ 53,545.00	\$ 35,000.00
Total	\$ 56,545.00	\$ 38,000.00

County Assessor's Recommendation: After physical review, removed basement area as it is only cellar area. Deleted yard shed and corrected condition to average overall. Land = \$3,000 Impr = \$36,240 Total = \$39,240



Nemaha Board of Equalization Minutes



After inspection and review, motion by Hutton, seconded by Bohling to lower the value due to the condition of the property. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011073 – Clayton Lang – Parcel 640066496 – Sec 36-7-15 100 AC – Lt 2 & Accr, Lt 1 of 3 & Accr, Lt 4 & Accr, Lt 1 of 5

	Protested Valuation	Requested Valuation
Land	\$ 124,160.00	\$ 120,750.00
Buildings	\$ 19,165.00	\$ 0.00
Total	\$ 143,325.00	\$ 120,750.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011074 – Clayton Lang – Parcel 640066445 – Sec 25-7-15 62.50 AC – Lt 6 & Accr, E ½ SW ¼ SW ¼, Lt 1 of 23

	Protested Valuation	Requested Valuation
Land	\$ 81,995.00	\$ 79,695.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 81,995.00	\$ 79,695.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011075 – Clayton Lang – Parcel 640066429 – Sec 35-7-15 45 AC – Accr to Sec 35, Lt 1 & Accr, Lt 1 of 2 & Accr

	Protested Valuation	Requested Valuation
Land	\$ 59,220.00	\$ 57,505.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 59,220.00	\$ 57,505.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.



Nemaha Board of Equalization Minutes



Protest Number 2011076 – Clayton Lang – Parcel 640066313 – Sec 6-6-16 164.16 AC – Lts 1, 2, 3 & Accr, Pt Lts 1 to 2, 2 to 2 in Sec 1-6-15

	Protested Valuation	Requested Valuation
Land	\$ 215,280.00	\$ 209,235.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 215,280.00	\$ 209,235.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011077 – Clayton Lang – Parcel 640066577 – Sec 31-7-16 56.72 AC – Accr of or to Lt 6 & Lt 7, Lt 1 to 6, Lt 1 to 7

	Protested Valuation	Requested Valuation
Land	\$ 86,190.00	\$ 83,755.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 86,190.00	\$ 83,755.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011078 – Clayton Lang – Parcel 640031285 – Sec 31-7-16 115.80 AC – Lt 6 Ex Comm @ W Qtr Cron, E 1531.56' to POB E 201.40' S 220.97' W 195.06' N 219.31' to POB Lt 7, Lt 2 to 6, Lt 2 to 7 & Accr

	Protested Valuation	Requested Valuation
Land	\$ 148,135.00	\$ 144,130.00
Buildings	\$ 34,950.00	\$ 0.00
Total	\$ 183,085.00	\$ 144,130.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011079 – Aufenkamp Family Trust R. Dell & Burtis Aufenkamp Trustees – Parcel 640051499 – Sec 4-4-15 160 AC – E ½ SE ¼, NW ¼ SE ¼, SW ¼, NE ¼

Protested Valuation	Requested Valuation
---------------------	---------------------



Nemaha Board of Equalization Minutes



Land	\$ 354,205.00	\$ 289,675.00
Buildings	\$ 11,840.00	\$ 11,840.00
Total	\$ 366,045.00	\$ 301,515.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011080 – Aufenkamp Family Trust R. Dell & Burtis Aufenkamp Trustees – Parcel 640051596 – Sec 4-4-15 116.74 AC – Lts 2 & 3, N 30 AC of S ½ NW 1/4

	Protested Valuation	Requested Valuation
Land	\$ 264,415.00	\$ 217,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 264,415.00	\$ 217,000.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2011081 – Aufenkamp Family Trust R. Dell & Burtis Aufenkamp Trustees – Parcel 640051685 – Sec 3-4-15 22 AC – Lt 2 of 2 Pt Lt 10 Lying W of Line Comm SW Cor of Sec N 1097.48'

	Protested Valuation	Requested Valuation
Land	\$ 61,605.00	\$ 43,385.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 61,605.00	\$ 43,385.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011082 – David Rieger – Parcel 640034349 – Calvert First Add Blk 4 Lt 1

	Protested Valuation	Requested Valuation
Land	\$ 6,095.00	\$ 5,000.00
Buildings	\$ 273,270.00	\$ 12,777.00
Total	\$ 279,365.00	\$ 17,777.00

County Assessor's Recommendation: After physical review and inspection, placed property in poor condition for 2011 and redepreciated. Equalized with other poor condition apartment buildings. Land \$6,095 Impr =



Nemaha Board of Equalization Minutes



\$42,000 Total = \$48,095

After inspection and review, motion by Hutton, seconded by Bohling to lower the value due to the condition of the property. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011083 – David Rieger – Parcel 640027091 – Sec 29-5-14 10.47 AC Tract in Lt 2 & S 50' RR ROW Alng Lt 2

	Protested Valuation	Requested Valuation
Land	\$ 21,995.00	\$ 19,000.00
Buildings	\$ 27,725.00	\$ 1,845.00
Total	\$ 29,720.00	\$ 20,845.00

County Assessor's Recommendation: Based on incompleteness and quality of construction. Reduced overall value. Machine shed actually an old poultry building reassembled on this Parcel. Land = \$21,995 House = \$12,225 Outbuilding = \$12,700 Total = \$46,920

After inspection and review, motion by Hutton, seconded by Bohling to lower the value due to the condition of the property. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011084 – David Rieger – Parcel 64008550 – Reed & Gilmores Add Blck 2 Lts 4, 5, 6 & E ½ Vac Alley

	Protested Valuation	Requested Valuation
Land	\$ 9,000.00	\$ 7,500.00
Buildings	\$ 57,495.00	\$ 37,500.00
Total	\$ 66,445.00	\$ 45,000.00

County Assessor's Recommendation: Deleted air conditioning on 2nd floor. Only 1st floor has central air. Land = \$9,000 Impr = \$56,685 Total = \$65,685

Testimony and evidence presented during the hearing indicate a clerical error. Motion by Bohling, seconded by Hutton to correct such error. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011085 – Melvin Greenwade – Parcel 640038786 – Courthouse Add to Auburn Blk 3 N 80' of 140' Lt 2

	Protested Valuation	Requested Valuation
Land	\$ 4,800.00	\$ 0.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 4,800.00	\$ 0.00

County Assessor's Recommendation: After physical review, gave this Parcel 50% obsolescence for not buildable. Built over city drainage tube. Land = \$2,400 Impr = \$0 Total = \$2,400

After inspection and review, Bohling made a motion to lower the value due to the condition of the property. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011086 – Quentin Kieler – Parcel 640018947 – Peru OT Blk 89 W 51' of S ½ Lt 2, W 51' Lt 3, W 86' Lts 4 thru 6

	Protested Valuation	Requested Valuation
Land	\$ 480.00	\$ 480.00
Buildings	\$ 18,715.00	\$ 14,220.00
Total	\$ 19,195.00	\$ 14,700.00



Nemaha Board of Equalization Minutes



County Assessor's Recommendation: Purchase Price \$15,000. Added a small addition to east side of house, resulting in a minor increase in value. No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011087 – James W Grant – Parcel 640059600 – Sec 33-5-15 Nemaha Co. 92.38 AC – Pt NE ¼ SE ¼ (Lt 9), Lt 2 of 3, Lt 4

	Protested Valuation	Requested Valuation
Real Property	\$ 156,175.00	\$ 112,000.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 156,175.00	\$ 112,000.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011088– Robert & Pamala Johnson – Parcel 640097510 – Sec 23-6-15 Wessels Subdivision .96 AC – Irr Tract Lt 3 Parcels 9 & 10

	Protested Valuation	Requested Valuation
Land	\$ 37,790.00	\$ No more than 1000.00 per lot
Buildings	\$ 0.00	\$ 0.00
Total	\$ 37,790.00	\$ 0.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011089 – Roland Weldin – Parcel 640097596 – Sec 23-6-15 Wessels Subdivision .48 AC – Irr Trct Lt 3 Parc 7

	Protested Valuation	Requested Valuation
Land	\$ 18,870.00	\$ 115.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 18,870.00	\$ 115.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.



Nemaha Board of Equalization Minutes



Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2011090 – Triangle Pacific Corporation % Armstrong Wood Ind – Parcel 640035205 – Sec 16-5-14 12.99 AC – Tract in NE ¼

	Protested Valuation	Requested Valuation
Real Property	\$ 2,650,820.00	\$ 1,675,000.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 2,650,820.00	\$ 1,675,000.00

County Assessor's Recommendation: Based on comparable Industries in other counties that have closed down, gave 35% economic obsolesce for market value of the vacant building. Land = \$28,485 Impr = \$1,686,195
Total = \$1,714,680

After inspection and review, Hutton made a motion, seconded by Bohling to lower the value due to the condition of the property. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 10:05. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this day of , 2011.

Joyce Oakley
County Clerk